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[HOUSE OF REPRESENTATIVES—SECRET SESSION.]

HOUSE OF REPRESENTATIVES. January 8, 1864.--Read first and second times, and ordered to be printed.

[NOTE.—The italics in this bill denote the amendments made in the existing law—the act of 1863.]

[By Mr. PUGH, from the Special Committee on Currency.]

A BILL

To amend An Act entitled “An act to lay taxes for the common defence and carry on the Government of the Confederate States,” approved April, 24, 1863.

1 *The Congress of the Confederate States of America do enact,*
2 That an act entitled “An act to lay taxes for the common
3 defence, and carry on the Government of the Confederate States,”
4 approved April 24, 1863, be, and the same is hereby, amended, so
5 as to read as follows:

1 SECTION 1: That every person engaged, or intending to en-
2 gage, in any business named in the fourth section of this act
3 shall, within sixty days after the passage of this act, or at the
4 time of beginning business, and on the 1st day of January in
5 each year thereafter, register with the district collector, in such
6 form as the Commissioner of Taxes shall prescribe, a true ac-

7 count of the name and residence of each person, firm or corpora-
 8 tion [engaged or interested in the business, with a statement of
 9 the time for which, and the place and manner in which, the same
 10 is to be conducted, and of all other facts going to ascertain the
 11 amount of tax upon such business, for the past or the future, ac-
 12 cording to the provisions of this act. At the time of such reg-
 13 istry, there shall be paid to the collector the specific tax for
 14 year ending on the next 31st of December, and such other tax as
 15 may be due upon sales or receipts in such business, at the time
 16 of such registry, as herein provided; and the collector shall give
 17 to the person making such registry a copy thereof, with a receipt
 18 for the amount of tax then paid.

1 SEC. 2. That any person failing to make the registry, and to
 2 pay the tax required by the preceding section, shall, in addition
 3 to all other taxes upon his business imposed by this act, pay
 4 double the amount of the specific tax on such business, and a like
 5 sum for every thirty days of such failure.

1 SEC. 3. That except where herein otherwise provided, there
 2 shall be a separate registry and tax for each business mentioned
 3 in the fourth section of this act, and for each place of conducting
 4 the same, but no tax shall be required for the mere storage of
 5 goods, at a place other than the registered place of business.
 6 Upon every change in the place of conducting a registered busi-
 7 ness, there shall be a new registry, but no additional tax shall be

8 required. Upon the death of any person conducting a business,
9 registered and taxed as herein required, or upon the transfer of
10 the business to another, the business shall not be subjected to
11 any additional tax, but there shall be a new registry in the name
12 of the person authorized by law to continue the business.

1 Sec. 4. That upon each trade, business or occupation, hereinafter
2 named, the following taxes shall be levied and paid, for the year
3 ending on the 31st of December, 1853, and for each and every
4 year thereafter, viz:

5 I. Bankers shall pay five hundred dollars. Every person shall
6 be deemed a banker within the meaning of this act, who keeps a
7 place of business where credits are opened, in favor of any per-
8 son, firm or corporation, by the deposit or collection of money or
9 currency, and by whom the same, or any part thereof, shall be
10 paid out or remitted, upon the draft, check or order of such cred-
11 itor; but not to include any bank legally authorized to issue
12 notes as circulation, nor agents for the sale of merchandize for
13 account of producers or manufacturers.

14 II. Auctioneers shall pay fifty dollars and two-and-a-half per
15 centum on the gross amount of sales made: *Provided, how-*
16 *ever,* That on all sales at auction of stock or securities for
17 money, the tax shall be one-fourth of one per centum on the
18 gross amount of sales. Every person shall be deemed an auc-
19 tioneer, within the meaning of this act, whose occupation it is to

20 offer property for sale, to the highest or best bidder, at public
 21 outcry. The tax upon the auctioneers shall be deemed a tax
 22 upon the personal privilege, to be paid by each individual en-
 23 gaged in the business, and without regard to the place at which
 24 the same is conducted. No tax shall be required upon auction
 25 sales made for dealers in a business registered and taxed, and at
 26 their place of business, upon official sales at auction, made by
 27 judicial or executive officers, or by personal representatives,
 28 guardians or committees.

29 III. Wholesale dealers in liquors, of any and every descrip-
 30 tion, including distilled spirits, fermented liquors, and wines of
 31 all kinds, shall pay two hundred dollars and five per centum on
 32 the gross amount of sales made. Every person, other than the
 33 distiller or brewer, who shall sell, or offer for sale, any such
 34 liquors or wines, in quantities, of more than three gallons at one
 35 time, to the same purchaser, shall be regarded as a wholesale
 36 dealer in liquors, within the meaning of this act. All persons
 37 who shall sell, or offer for sale, any such liquors or wines, in
 38 quantities less than three gallons at one time to the person, shall
 39 be regarded as a retail dealer in liquors.

40 IV. Retail dealers in liquor, including distilled spirits,
 41 fermented liquors, and wines of every description, shall pay one
 42 hundred dollars, and ten per centum on the gross amount of all
 43 sales made.

44 V. *Retail dealers, whose quarterly sales shall exceed one hundred*
 45 *dollars, and shall be less than five hundred dollars, shall pay twenty-*
 46 *five dollars and two and-a-half per centum on the gross amount of*
 47 *sales made; and where quarterly sales exceed five hundred dollars, the*
 48 *specific tax shall be fifty dollars and two-and-a-half per centum on*
 49 *the gross amount of sales made.* Every person whose business or
 50 occupation it is to sell, or offer to sell, groceries, or any goods,
 51 wares, merchandise, or other things of foreign or domestic pro-
 52 duction, in less quantities than a whole original piece, or
 53 package, at one time to the same person, (not including wines,
 54 spirituous, or malt liquors,) shall be regarded as a retail dealer
 55 under this act: *Provided, however,* That any mechanic who shall
 56 sell only the products of the labor of himself, and his own family,
 57 shall be exempt from this tax.

58 VI. Wholesale dealers shall pay two hundred dollars, and two
 59 and-a-half per centum on the gross amount of all sales made.
 60 Every person whose business or occupation it is to sell, or offer
 61 to sell, groceries, or any goods. wares, or merchandize of foreign
 62 or domestic production, by one or more original package or piece
 63 at one time, to the same purchaser, not including wines, spirituous
 64 or malt liquors. *And every person whose business it is to sell, or*
 65 *offer to sell, slaves,* shall be deemed as a wholesale dealer under
 66 this act; but having been registered as a wholesale dealer, such
 67 person may also sell as aforesaid, as a retailer: *Provided, That*

68 *contractors working for, and selling their own products exclusively to*
 69 *the Confederate States, to an amount not exceeding five thousand dollars*
 70 *a year, and such dealers as sell exclusively to consumers, and not to*
 71 *others to sell again, shall not be regarded as wholesale, but as retail*
 72 *dealers.*

73 VII. Pawn-brokers shall pay two hundred dollars. Every
 74 person whose business or occupation it is, to take or receive by
 75 way of pledge, favor, or exchange, any goods, wares, or mer-
 76 chandize, of any kind of personal property whatever, for the
 77 re-payment or security of money lent thereon, shall be deemed a
 78 pawn-broker under this act.

79 VIII. Distillers shall pay two hundred dollars, and twenty
 80 per centum on the gross amount of all sales made; and, also,
 81 *twenty per centum upon the value of all liquors distilled for any other*
 82 *person, and the tax on distillers shall be a lien on the still or stills*
 83 *used, and upon the other fixtures, and articles for carrying on the*
 84 *business, and shall have priority over all other liens or claims.* Every
 85 person or co-partnership who distils or manufactures spirituous
 86 liquors for others, or for sale, shall be deemed a distiller under
 87 this act: *Provided, however,* That distillers of fruit, for ninety
 88 days or less, shall pay sixty dollars, and also fifty cents per
 89 gallon on the first ten gallons, and two dollars per gallon on all
 90 spirits distilled beyond that quantity.

91 IX. Brewers shall pay one hundred dollars, and two and-a-

92 half per centum on the gross amount of sales made. Every
93 person who manufactures fermented liquors, of any name or
94 description, for sale, from malt, wholly or in part, shall be
95 deemed a brewer under this act.

96 X. Hotels, inns, taverns, and eating houses, shall be classified
97 and rated, according to the yearly rental, or if not rented,
98 according to the estimated value of the house or property
99 occupied, or intended to be occupied, as a hotel, inn, tavern, or
100 eating house, as follows, viz: In cases where the actual or
101 estimated rent shall amount to ten thousand dollars or more,
102 they shall constitute the first class, and pay an annual sum of
103 five hundred dollars. In cases where said rent shall be five
104 thousand dollars, and less than ten thousand dollars, they shall
105 constitute the second class, and pay an annual sum of three
106 hundred dollars. And in cases where said rent shall be two
107 thousand five hundred dollars, and less than five thousand
108 dollars, they shall constitute the third class, and pay an annual
109 sum of two hundred dollars. In cases where said rent shall be
110 one thousand dollars, and less than twenty-five hundred dollars,
111 they shall constitute the fourth class, and pay an annual sum of
112 one hundred dollars. And in cases where said rent shall be less
113 than one thousand dollars, they shall constitute the fifth class,
114 and pay an annual sum of thirty dollars. Every place where
115 food and lodgings, or lodgings only, are provided for travellers,

116 sojourners, or boarders, in view of payment therefor, the income
117 or receipts from which amount to five hundred dollars from that
118 source, shall be regarded a hotel, inn, or tavern, under this act.

119 XI. That every place where food or refreshments of any kind
120 are provided, for casual visitors, and sold for consumption therein,
121 and every boarding house in which there shall be six boarders or
122 more, shall be deemed an eating house under this act.

123 XII. Brokers shall pay two hundred dollars. Any person
124 whose business it is to purchase and sell stocks, coined money,
125 bank notes, or other securities for themselves or others, or who
126 deals in exchanges relating to money, shall be deemed a broker
127 under this act.

128 XIII. Commercial brokers, or commission merchants, shall pay
129 two hundred dollars, and two and-a-half per centum upon all
130 sales made. Any person or firm, except one registered as a
131 wholesale dealer or banker, whose business it is, as the agent of
132 others, to purchase or sell goods, or seek orders therefor, in
133 original or unbroken packages, or produce consigned by others
134 than the producers, to manage business matters for the owners
135 of vessels, or for the shippers or consigners of goods, or whose
136 business it is to purchase, rent, hire, or sell real estate, or
137 negroes, shall be deemed a commercial broker, or commission
138 merchant, under this act.

139 XIV. Tobacconists shall pay fifty dollars, and two and-a-half

140. per centum on gross amount of sales. Any person whose
 141 business it is to sell, at retail, segars, snuffs, or tobacco, in any
 142 form, shall be deemed a tobacconist under this act; but registered
 143 wholesale and retail dealers shall not be taxed as tobacconists.

144 XV. Theatres shall pay five hundred dollars, and five per
 145 centum on all receipts, which tax shall be paid by the owner of
 146 the building. Every edifice used for the purpose of dramatic
 147 representations, plays, or performances, and not including halls
 148 rented or used occasionally for concerts, or theatrical represent-
 149 ations, shall be regarded as a theatre under this act. Each
 150 circus shall pay one hundred dollars, and a tax of ten dollars for
 151 each exhibition, which tax shall be paid by the manager thereof.
 152 Every building, tent, or space, or area, where feats of horse-
 153 manship or accrobatic sports are exhibited, shall be regarded as a
 154 circus under this act. Jugglers, and other persons exhibiting
 155 shows, shall pay fifty dollars. Every person who performs by
 156 sleight of hand, shall be regarded as a juggler under this act :
 157 *Provided*, That no registry made in one State, shall be held to
 158 authorize exhibitions in another State, and but one registry
 159 shall be required under this act, to authorize exhibitions in any
 160 one State.

161 XVI. Bowling alleys and billiard rooms shall pay forty dol-
 162 lars for each alley or billiard table registered, which tax shall be
 163 paid by the owner thereof. Every place or building where bow's

164 are thrown, or billiards played, and open to the public with or
 165 without price, shall be regarded as a bowling alley or billiard
 166 room, respectively, under this act.

667 XVII. Livery stable keepers shall pay fifty dollars. Any
 168 person whose occupation or business it is to keep horses for hire
 169 or to let, shall be regarded as a livery stable keeper under this
 170 act.

171 XVIII. Cattle brokers shall pay the sum of fifty dollars, and
 172 two and-a-half per centum on the gross amount of sales made.
 173 Any person whose business it is to buy and sell and deal in
 174 cattle, horses, hogs or sheep, shall be considered a cattle bro-
 175 ker.

176 XIX. Butchers and bakers shall pay the sum of fifty dollars
 177 and one per centum on the gross amount of sales made. Any
 178 person whose business it is to butcher and sell, or offer for sale in
 179 open market, or otherwise the flesh of cattle, hogs or sheep, shall
 180 be deemed a butcher under this act; and any person whose busi-
 181 ness it is to bake and sell, or offer for sale bread, shall be deemed
 182 a baker under this act.

183 XX. Peddlers shall pay fifty dollars, and two and-a-half per
 184 cent. on the gross sales. Any person, except persons engaged
 185 in peddling exclusively periodicals, books, newspapers, published
 186 in the Confederate States, bibles or religious tracts, who sells or
 187 offers to sell at retail, goods, wares or other commodities, travelling

188 with his goods from place to place, in the street, or through differ-
 189 ent parts of the country, shall be deemed a peddler under this act :
 190 *Provided*, That any peddler who sells or offers for sale dry goods,
 191 foreign or domestic, by one or more original pieces or packages
 192 at one time, and to the same person or persons as aforesaid, shall
 193 pay one hundred dollars and two and-a-half per cent. on the gross
 194 sales; and any person who peddles jewelry, shall pay fifty dollars,
 195 and two and-a-half per centum on the gross sales. The tax
 196 upon peddlers shall be deemed a tax on the personal privilege, to
 197 be paid by each individual engaged in the business, without regard
 198 to the place at which the same is conducted.

199 XXI. Apothecaries shall pay fifty dollars and two and-a-half
 200 per centum on the gross amount of sales made. Every person
 201 who keeps a shop or building where medicines are compounded
 202 or prepared according to prescriptions of physicians, and sold,
 203 shall be regarded as an apothecary under this act.

204 XXII. Photographers shall pay the sum of fifty dollars and
 205 two and-a-half per centum on the gross amount of sales made.
 206 Any person or persons who make for sale photographs, ambro-
 207 types, daguerreotypes or pictures on glass, metal, paper or other
 208 material, by the action of light, shall be regarded a photographer
 209 under this act.

210 XXIII. Lawyers, actually engaged in practice, shall pay
 211 fifty dollars. Every person whose business it is, for fee or

212 reward, to prosecute or defend causes in any court of record, or
 213 other judicial tribunal of the Confederate States, or of any State,
 214 or give advice in relation to causes or matters pending therein,
 215 shall be deemed a lawyer within the meaning of this act.

216 XXIV. Physicians, surgeons and dentists, actually engaged
 217 in the practice, shall pay fifty dollars. Every person whose busi-
 218 ness it is, for fee or reward, to prescribe remedies, or perform
 219 surgical operations for the cure of any bodily disease or ailment,
 220 shall be deemed a physician, surgeon or dentist, within the mean-
 221 ing of this act, as the case may be; and the provisions of para-
 222 graph number twenty one, shall not extend to physicians who
 223 keep on hand medicines solely for the purpose of making up their
 224 own prescriptions for their own patients. The tax upon lawyers,
 225 physicians, surgeons and dentists, shall be deemed a tax upon the
 226 personal privilege, to be paid by each individual in the business
 227 and without regard to the place at which the same is conducted:
 228 *Provided*, That the provisions of this act shall not apply to phy-
 229 sicians and surgeons exclusively engaged in the Confederate ser-
 230 vice.

231 XXV. Confectioners shall pay fifty dollars, and two and-a-
 232 half per centum on the gross amount of sales. Every person
 233 who sells, at retail, confectionary, sweet-meats, comfits, or other
 234 confections, in any building, shall be regarded as a confectioner
 235 under this act.

1 SEC. 5. That every person registered and taxed upon the gross
 2 amount of sales as aforesaid shall be required on the first day of
 3 July, 1863, to make a list or return to the assessor of the dis-
 4 trict, of the gross amount of such sales as aforesaid, viz: from
 5 the passage of this act to the 30th day of June, 1863, inclusive,
 6 and at the end of every three months, or within *twenty* days
 7 thereafter, after the said first day of July, 1863, make a list or
 8 return to the assessor of the district, of the gross amount of
 9 such sales made as aforesaid with the amount of tax which has
 10 accrued, or should accrue thereon, which list shall have annexed
 11 thereto, a declaration under oath or affirmation, in form or man-
 12 ner as may be prescribed by the Commissioner of Taxes, that
 13 the same is true and correct, and shall, within *such time as the*
 14 *collector may designate, by public notice, which time shall not be*
 15 *less than ten nor more than thirty days from the date of such notice,*
 16 *pay to the collector the amount of tax thereupon, as aforesaid, and*
 17 *in default thereof, shall pay a penalty in double the amount of*
 18 *the tax.*

1 SEC. 6. That upon the salaries of all salaried persons, serving
 2 in any capacity whatever, except upon the salaries of persons in
 3 the military or naval service, there shall be levied and collected
 4 a tax of one per centum on the gross amount of such salary, when
 5 not exceeding fifteen hundred dollars, and two per centum upon
 6 any excess over that amount, to be levied and collected at the

7 end of each year, in the manner prescribed for other taxes
 8 enumerated in this act : *Provided*, That no taxes shall be imposed
 9 by virtue of this act on the salary of any person receiving a
 10 salary not exceeding one thousand dollars per annum, or at a
 11 like rate for another period of time longer or shorter.

1 SEC. 7. That the Secretary of the Treasury shall cause to be
 2 assessed and ascertained, on the first day of January next, or
 3 as soon thereafter as practicable, the income and profits derived,
 4 by each person, joint stock company, and corporation, from
 5 every occupation, employment, or business, whether registered
 6 or not, in which they may have been engaged, and from any
 7 investment of labor, skill, property, or money, and the income
 8 and profits derived from any source whatever, except salaries,
 9 during the calendar year preceding the said first day of January
 10 next, and the said income and profits shall be ascertained,
 11 assessed, and taxed in the manner hereinafter prescribed :

12 I. If the income be derived from the rent of houses, lands,
 13 tenements, manufacturing or mining establishments, fixtures, and
 14 machinery, mills, springs of salt or oil, or veins of coal, iron,
 15 or other minerals, there shall be deducted from the gross amount
 16 of the annual rent, a sum sufficient for the necessary annual
 17 repairs, not exceeding ten per centum on said rent, except that

18 the rent derived from houses shall be subject to a deduction not
19 exceeding five per centum for annual repairs.

20 II. If the income be derived from any manufacturing or
21 mining business, there shall be deducted from the gross value
22 of the products of the year : first, the rent of the establishment
23 and fixtures, if actually rented and not owned by the persons
24 prosecuting the business ; second, the cost of the labor actually
25 hired and paid for ; third, the actual cost of the raw material pur-
26 chased and manufactured ; *fourth, if the income be derived from*
27 *the production of pig metal or bloom iron, from the ore, there*
28 *shall be deducted the cost of labor, food, and necessary repairs.*

29 III. If the income be derived from navigating enterprises,
30 there shall be deducted from the gross earnings, including the value
31 of freights, on goods shipped, by the person running the vessel,
32 the hire of the boat or vessel ; if not owned by the person run-
33 ning the same, or if owned by him, a reasonable allowance for
34 the wear and tear of the same, not exceeding ten per centum per
35 annum, and also the cost of running the boat or vessel.

36 IV. If the income be derived by the tax-payer from boat or
37 ship building, there shall be deducted from the gross receipts of
38 his occupation, including the value of the boat or ship when
39 finished, if built for himself, the cost of the labor, actually hired
40 and paid by himself, and the prime cost of the materials, if pur-
41 chased by him.

42 V. If the income be derived by the tax-payer, from the sale
43 of merchandize or any other property, real or personal, there
44 shall be deducted from the gross amount of sales the prime
45 cost of the property sold, including the cost of transportation,
46 salaries of clerks actually paid, and the rent of buildings employed
47 in the business, if hired and not owned by himself.

48 If the income be derived by the tax-payer from any other
49 occupation, profession, employment or business, there shall be
50 deducted from the gross amount of fees, compensation, profits,
51 earnings or commissions, the salaries of clerks actually paid, and
52 the rent of the office or other building, used in the business, if
53 hired and not owned by himself, the cost of labor actually paid,
54 and not owned by himself, and the cost of material other than
55 machinery purchased for the use of his business, or to be con-
56 verted into some other form in the course of his business, and in
57 the case of mutual insurance companies the amount of losses
58 paid by them during the year. The income derived from all
59 other sources shall be subject to no deduction whatever, nor shall
60 foreigners be subject to a tax upon any other income than that
61 derived from property owned, or occupations, or employments
62 pursued by them within the Confederate States; and, in estimat-
63 ing incomes, there shall be included the interest, dividends, profits
64 or other proceeds of money or credits of every description, on
65 which such interest, dividends, profits or other proceeds shall

66 have accrued for the year, whether received or not, and the value
 67 of the estimated annual rental of all dwelling houses, buildings
 68 or building lots, in cities, towns or villages, occupied by the
 69 owners, or owned and not occupied or hired, and the value of
 70 the estimated annual hire of all slaves, not engaged on planta-
 71 tions or farms, and not employed in some business or occupation,
 72 the profits of which are taxed as income under this act. When
 73 the income shall be thus ascertained, all of those which do not
 74 exceed five hundred dollars per annum, shall be exempt from
 75 taxation. On all incomes received during the year, over five
 76 hundred dollars, and not exceeding fifteen hundred dollars, a tax
 77 of five per cent. shall be paid; on all incomes over fifteen hun-
 78 dred dollars, and less than three thousand dollars, five per cent.
 79 shall be paid on the first fifteen hundred dollars and ten per cent.
 80 on the excess; on all incomes of or over three thousand dollars,
 81 and less than five thousand dollars, a tax of ten per cent. shall
 82 be paid; on all incomes of or over five thousand dollars, and less
 83 than ten thousand dollars, a tax of twelve and a half per cent.
 84 shall be paid; and on all incomes of or over ten thousand dollars,
 85 a tax of fifteen per cent. shall be paid. All joint stock compa-
 86 nies and corporations shall reserve one-tenth of the annual earn-
 87 ings, set apart for dividend and reserved fund, to be paid to the
 88 collector of the Confederate tax, and the dividend then paid to
 89 the stockholder shall not be estimated as a part of his income for

90 the purposes of this act. All persons shall give in an estimate
 91 of their income and profits derived from any other source what-
 92 ever, and in so doing shall first state the gross amount of their
 93 receipts as individuals or members of a firm or partnership, and
 94 also state particularly each item for which a deduction is to be
 95 made and the amount to be deducted for it: *Provided*, That the
 96 incomes and profits upon which the above tax is to be imposed,
 97 shall not be deemed to include the products of land, which are
 98 taxed in kind as hereinafter described: *Provided further*, That in
 99 case the annual earnings of said joint stock companies and cor-
 100 porations set apart as aforesaid, shall give a profit of more than
 101 ten and less than twenty per cent. upon their capital stock paid
 102 in, one-eighth of said sum so set apart shall be paid as a tax to
 103 the collector aforesaid, and in case said sum so set apart shall
 104 give a profit of more than twenty per cent. on their capital stock
 105 paid in, one-sixth thereof shall be reserved and paid as aforesaid.
 106 The tax levied in this section shall be paid on the first day of
 107 January next, and on the first day of January of each year
 108 thereafter.

1 Sec. 8. That if the assessor shall be dissatisfied with the state-
 2 ment or estimate of income and profits derived from any source
 3 whatever, other than products in kind, which the tax-payer is
 4 required to render, or with any deduction claimed by said tax-
 5 payer, he shall select one disinterested citizen of the vicinage as

6 a referee, and the tax payer shall select another, and the two
7 thus selected shall call in a third, who shall investigate and de-
8 termine the facts in reference to said estimates and deductions,
9 and fix the amount of income and profits on which the tax-payer
10 shall be assessed, and a certificate, signed by a majority of the
11 referees, shall be conclusive as to the amount of income and
12 profits on which the tax-payer shall be assessed; *Provided, That*
13 if any person shall fail or refuse to render the statement or esti-
14 mate aforesaid, or shall fail or refuse to select a referee as afore-
15 said, the assessor shall select three referees, who shall fix the
16 amount of income and profits on which the tax-payer shall be
17 assessed, from the best evidence they can obtain, and a certificate
18 signed by a majority of said referees, shall be conclusive on the
19 tax-payer: *And provided further, That* in any case submitted to
20 referees, if they, or a majority of them, shall find and certify that
21 the statement or estimate of income and profits rendered by the
22 tax-payer does not contain more than four-fifths of the true and
23 real amount of his taxable income and profits, then the tax-
24 payer, in addition to the income tax on the true amount of his
25 income and profits, ascertained and assessed by the referees, shall
26 pay ten per centum on the amount of said income tax, and the
27 assessor shall be entitled to one-fifth of said additional ten per
28 centum over and above all other fees and allowances: *And pro-*
29 *vided further, That* the assessor may administer oaths to referees,

the tax-payer, and any witness before the referees, in regard to said estimate and deduction claimed, or any fact in reference thereto, in such form as the Secretary of the Treasury may prescribe.

SEC. 9. On all profits made by any person, partnership or corporation, during the year eighteen hundred and sixty-two, by the purchase, within the Confederate State, and sale during the said year, of any flour, corn, bacon, pork, oats, hay, rice, salt, iron, or the manufactures of iron, sugar, molasses made of cane, leather, woolen cloths, shoes, boots, blankets and cotton cloths, a tax of ten per centum shall be levied and collected, to be paid on the 1st day of July next: *Provided*, That the tax imposed by this section shall not apply to purchases and sales made in the due course of the regular retail business, and shall not continue beyond the present year.

SEC. 10. That each farmer and planter in the Confederate States, shall pay and deliver to the Confederate Government, of the products of the present year, one tenth of the wheat, corn, oats, rye, buckwheat or rice, Irish potatoes, and of the cured hay and fodder; also one tenth of the sugar, molasses made of cane, or of sorghum, cotton, wool and tobacco; the cotton ginned and packed in some secure manner, and tobacco *stripped* and packed in boxes; *the cotton to be delivered by him on or before the first day of March, and the tobacco on or before the first day of July, next after*

10 *their production.* Each farmer or planter shall deliver to the Con-
 11 federate government, for its use, one tenth of the peas, beans,
 12 and ground peas, produced and gathered by him, during the
 13 present year. As soon as the aforesaid crops are made ready for
 14 market, the tax assessor, in case of disagreement between him and
 15 the tax payer, shall proceed to estimate the same, in the following
 16 manner: The assessor and the tax-payer shall each select a dis-
 17 interested freeholder from the vicinage, who may call in a third,
 18 in case of a difference of opinion, to settle the matter in dispute;
 19 or if the tax payer neglects or refuses to select one such free-
 20 holder, the said assessor shall select two, who shall proceed to
 21 assess the crops, as herein provided. They shall ascertain the
 22 amount of the crops, either by actual measurement, or by com-
 23 puting the contents of the rooms or houses, in which they are
 24 held: when a correct computation is practicable, by such a
 25 method, and the appraisers shall then estimate, under oath, the
 26 quantity and quality of said crops, including what may have been
 27 sold or consumed by the producer, prior to said estimates, whether
 28 gathered or not, *excepting from said estimates such portion of said*
 29 *crops, as may be necessary to raise and fatten the hogs of such farmer,*
 30 *planter or grazier, for pork: Provided, That the following persons*
 31 *shall be exempt from the payment of the tax in kind, imposed by this*
 32 *section, viz:*

33 I. Each head of a family not worth more than five hundred dol-
 34 lars.

35 II. Each head of a family with minor children, not worth more
 36 than five hundred dollars for himself, and one hundred dollars for each
 37 minor living with him, and five hundred dollars in addition thereto,
 38 for each minor son he has living, or may have lost, or had disabled in
 39 the military or naval service.

40 III. Each officer, soldier or seaman, in the army or navy, or who
 41 has been discharged therefrom for wounds, and is not worth more than
 42 two thousand dollars.

43 IV. Each evidence of any officer, soldier, or seaman, who has died
 44 in the military or naval service, the widow not worth more than one
 45 thousand dollars for herself, and in case she has a family, being
 46 minor children, one thousand dollars in addition thereto: Provided,
 47 That in all cases where the farmer or planter does not produce more
 48 than fifty bushels of Irish potatoes, one hundred bushels of corn, or
 49 twenty bushels of peas and beans, he shall not be subject to the tax in
 50 kind on said articles, or either of them; and the forage derived from
 51 the corn plant, shall also be exempt in all cases where the corn is not
 52 taxed in kind; neither shall any farmer or planter, who does not
 53 produce more than ten pounds of wool, or more than fifty pounds of
 54 ginned cotton, be subject to said tax in kind. The tax assessor, after
 55 allowing the exemptions authorized in this section, shall assess the
 56 value of the portion of said crops to which the Government is

57 entitled, and shall give a written statement of this estimate to
 58 the collector, and a copy of the same to the producer. The said
 59 producer shall be required to deliver the wheat, corn, oats, rye,
 60 buckwheat, rice, peas, beans, cured hay and fodder, sugar,
 61 molasses of cane, *or sorghum*, wool, thus to be paid as a tithe in
 62 kind, in such form and ordinary marketable condition as may be
 63 usual in the section in which they are to be delivered, within two
 64 months from the time they have been estimated as aforesaid,
 65 (*except cotton and tobacco shall be delivered in the manner, and at the*
 66 *times hereinbefore provided,*) at some depot not more than eight
 67 miles from the place of production, and if not delivered by the
 68 times, and in the order stated, he shall be liable to pay fifty per
 69 cent. more than the estimated value of the portion aforesaid, to
 70 be collected by the tax collector, as hereinafter prescribed:
 71 *Provided*, That the government shall be bound to furnish to the
 72 producer sacks for the delivery of such articles of grain as
 73 required to be put in sacks for transportation, and shall allow to
 74 the producers of molasses the cost of the barrels containing the
 75 same. The said estimates shall be conclusive evidence of the
 76 amount in money of the tax due by the producer to the Govern-
 77 ment, and the collector is hereby authorized to proceed to collect
 78 the same by issuing a warrant of distress from his office, under
 79 his signature, in the nature of a writ of *fierie facias*, and by virtue
 80 of the same, to seize and sell any personal property on the

81 premises of the tax-payer or elsewhere, belonging to him, or so
 82 much thereof as may be necessary for the purpose of paying the
 83 tax, and the additional fifty per cent. aforesaid and costs; and
 84 said sale shall be made in the manner and form, and after the
 85 notice required by the laws of the several States, for judicial
 86 sales of personal property; and the said warrant of distress may
 87 be executed by the tax collector, or any deputy appointed by him
 88 for that purpose, and the deputy executing the warrant shall be
 89 entitled to the same fees as are allowed in the respective States,
 90 to sheriff's executing writs of *fiere facias*; said fees to be paid
 91 as cost, by the tax-payer: *Provided*, That in all cases where the
 92 assessor and the tax-payer agree on the assessment of the crops,
 93 and the value of the portion thereof to which the government is
 94 entitled, no other assessment shall be necessary; but the estimate
 95 agreed on shall be reduced to writing, and signed by the assessor
 96 and tax-payer, and have the same force and effect as the assess-
 97 ment and estimate of disinterested freeholders, heretofore
 98 mentioned; and two copies of such assessment and estimate,
 99 thus agreed on and signed as aforesaid, shall be made, and one
 100 delivered to the producer, and the other to the collector: *And*,
 101 *provided further*, That the assessor is hereby authorized to
 102 administer oaths to the tax-payer and to witnesses in regard to any
 103 item of the estimates herein required to be made: *And, provided*
 104 *further*, When agricultural produce in kind is paid for taxes, if

105 payment be made by a tenant, who is bound to pay his rent in
 106 kind, the tenth part of said rent in kind shall be paid in kind
 107 by the tenant to the Government, as and for the tax of the lessor
 103 on said rent; and the receipt of the Government officer shall
 109 release the lessor from all obligation to include said rent in kind
 110 in his statement of income; and discharge the tenant from so
 111 much of his rent to the lessor.

1 SEC. 11. That every farmer, planter or grazier, or other person
 2 who slaughters hogs, shall exhibit to the assessor on or about the
 3 first of March, 1864, an account of all the hogs he may have
 4 slaughtered since the passage of this act, and before that time;
 5 after the delivery of this estimate to the post quartermaster
 6 hereinafter mentioned, by the assessor, the said farmer, planter,
 7 grazier, or other person who slaughters hogs, shall deliver an equiva-
 8 lent for one-tenth of the same in cured bacon, at the rate of
 9 sixty pounds of bacon to the one hundred weight of pork.
 10 That on the first of November, 1863, and each year thereafter, an
 11 estimate shall be made, as hereinafter provided, of the value of all
 12 neat cattle, horses, mules not used in cultivation, and asses owned
 13 by each person in the Confederate States, and upon such value
 14 the said owner shall be taxed one per centum, to be paid on the
 15 first day of January next ensuing. If the grazier, planter or
 16 farmer, shall have sold beeves since the passage of this
 17 act, and prior to the first day of November, the gross proceeds

13 of such sales shall be estimated and taxed as income, after de-
 14 ducting therefrom the money actually paid for the purchase of
 15 such bees, if they have been actually purchased, and the value
 16 of the corn or peas consumed by them. The estimate of these
 17 items shall be made, in case of disagreement between the assessor
 18 and tax payer, as herein prescribed in other cases of income tax :
 19 *Provided, That no farmer, planter or grazier, or other person, who*
 20 *shall not slaughter more than two hundred and fifty pounds of net*
 21 *pork, during any year, shall be subject to the bacon tithe, imposed by*
 22 *this section ; and every officer, soldier or seaman, in the military or*
 23 *naval service, or who may have been discharged therefrom on account*
 24 *of wounds, or physical disability, and any widow of such officer,*
 25 *soldier or seaman, or any head of a family, who does not own more*
 26 *than two cows and calves, shall be exempt from the tax imposed by this*
 27 *section on neat cattle.*

1 SEC. 12. That the Secretary of War shall divide the service
 2 of the quartermaster's department into two branches, one herein
 3 denominated post quartermasters, for the collection of the arti-
 4 cles paid for taxes in kind, and the other for distribution to the
 5 proper points for supplying the army, and for delivering cotton
 6 and tobacco to the agents of the Secretary of the Treasury. The
 7 tax assessor shall transfer the estimate of articles due from each
 8 person by way of a tax in kind, to the duly authorized post quar-
 9 termaster, taking from the said quartermaster a receipt, which

10 shall be filed as a voucher with the chief collector in settling his
 11 account, and a copy of this receipt shall be furnished by the
 12 chief collector to the auditor settling the post quartermaster's
 13 account as a charge against him. The post quartermaster
 14 receiving the estimate shall collect from the tax-payer the ar-
 15 ticles which it specifies, and which he is bound to pay and deliver
 16 as a tax to the Confederate Government. The post quartermas-
 17 ter shall be liable for the safe custody of the articles placed in
 18 his care, and shall account for the same by showing that after
 19 proper deductions from unavoidable loss, the residue has been
 20 delivered to the distributing agents as evidenced by their receipts.
 21 The said post quartermaster shall also state the accounts of the
 22 quartermasters receiving from him the articles delivered in pay-
 23 ment of taxes in kind at his depot, and make a monthly report
 24 of the same to such officer as the Secretary of War may desig-
 25 nate: *Provided*, That in case the post quartermaster shall be
 26 unable to collect the tax in kind specified in the estimate deliv-
 27 ered to him as aforesaid, he shall deliver to the district tax col-
 28 lector said estimate as a basis for the distress warrant authorized
 29 to be issued, and take a receipt therefor, and forward the same to
 30 the chief tax collector as a credit in the statement of the accounts
 31 of said post quartermaster: *Provided*, That any partial payment of
 32 said tax in kind shall be endorsed on said estimate before deliv-
 33 ering the same to the district tax collector as aforesaid, and the

34 receipt given to him therefor by the district tax collector, shall
 35 specify said partial payment. When the articles thus collected
 36 through the payment of taxes in kind, have been received at the
 37 depot as aforesaid, they shall be distributed to the agents of the
 38 Secretary of the Treasury, if they consist of cotton, wool, or
 39 tobacco, or if they be suitable for forage or subsistence, to such
 40 places and in such manner as the Secretary of War may pre-
 41 scribe. Should the Secretary of War find that some of the agri-
 42 cultural produce thus paid in and suitable for forage and sub-
 43 sistence, has been, or will be deposited in places where it cannot
 44 be used either directly or indirectly for these purposes, he shall
 45 cause the same to be sold in such manner as he may prescribe,
 46 and the proceeds of such sale shall be paid into the Treasury of
 47 the Confederate States. Should, however, the Secretary of War
 48 notify the Secretary of the Treasury, that it would be impracti-
 49 cable for him to collect or use the articles taxed in kind, or any
 50 of them to be received in certain districts or localities, then
 51 the Secretary of the Treasury shall proceed to collect in said
 52 districts or localities, the money value of said articles specified
 53 in said estimate and not required in kind, and said money value
 54 shall be due on the first day of January in each and every year,
 55 and be collected as soon thereafter as practicable,

1 SEC. 13. That the assessors whose duty it is, under this act, to
 2 estimate the taxes in kind, shall be appointed by the Secretary of War,

3 and their duties shall be the same, and the duties shall be executed in
 4 the same manner as is prescribed by sections ten, eleven and twelve of
 5 this act, in reference to the estimates and assessment of taxes in kind
 6 on agricultural products and slaughtered hogs, and there shall be at
 7 least one assessor appointed for each tax district, and he shall take the
 8 oath as assessor of taxes in kind prescribed by section five for the
 9 assessment and collection of taxes, approved May 1, 1863, which oath
 10 shall be delivered to such officer as the Secretary of War may design-
 11 ate. And the assessors of taxes in kind shall be separate and distinct
 12 from the assessors of money tax, and shall be subject to the exclusive
 13 direction and control of the War Department, and shall receive the
 14 same compensation allowed by law to assessors of the money tax.

1 SEC. 14. That the estimates of incomes and profits, other than
 2 those payable in kind, and the statements or bills for the amount
 3 of the specific tax on occupations, employments, business and
 4 professions and of taxes on gross sales, shall be delivered by the
 5 assessor to the collector of the district, who shall give him a
 6 receipt for the same, and the said assessor shall file his receipt
 7 with the chief tax collector of the State, and the collector of the
 8 district holding said estimates, statements or bills, shall proceed
 9 to collect the same from the tax-payer. The money thus collected
 10 shall be paid to the chief tax collector of the State, and the esti-
 11 mates, statements or bills aforesaid, shall be arranged by the assessor,
 12 and general lists shall be made from them in the same manner and for

13 *the same purposes designated by section thirteen of the assessment act.*

1 SEC 15. That every person who, as trustee, guardian, tutor,
2 curator or committee, executor or administrator, or as agent, at-
3 torney in fact, or factor of any person or persons, whether re-
4 siding in the Confederate States or not, and every receiver in
5 chancery, clerk, register, or other officer of any court, shall be
6 answerable for the doing of all such acts, matters and things as
7 shall be required to be done in order to the assessment of the
8 money, property, products and income under their control, and
9 the payment of taxes thereon, and shall be indemnified against
10 all and every person from all payments on account of the taxes
11 herein specified, and shall be responsible for all taxes due from
12 the estates, income, money or property in their possession or
13 under their control.

1 SEC. 16. The income and moneys of hospitals, asylums,
2 churches, schools and colleges, shall be exempt from taxation
3 under the provisions of this act.

1 SEC. 17. That the Secretary of the Treasury be, and he is
2 hereby, authorized to make all rules and regulations necessary to
3 the operations of this act, and not inconsistent herewith.

1 SEC. 18. This act shall be in force for two years after the ex-
2 piration of the present year, and the taxes herein imposed for
3 the present year, shall be levied and collected each year there-
4 after in the manner and form herein prescribed, and for the said
5 time of two years, unless this act shall be sooner repealed.



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